



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I EXTRAORDINARY**

No.406

AMARAVATI, WEDNESDAY, AUGUST 4, 2021

G.321

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - AMENDMENT TO G.O.MS.NO 291, REVENUE (CT-II) DEPARTMENT, DATED: 29-4-2019 SO AS TO GIVE EFFECT TO THE RECOMMENDATIONS MADE BY GST COUNCIL IN ITS 43<sup>RD</sup> MEETING HELD ON 28.05.2021.

**[G.O.Ms.No.205, Revenue (Commercial Taxes-II), 3<sup>rd</sup> August, 2021.]**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the notification issued in the G.O.Ms.No.291, Revenue (Commercial Taxes-II) Department, dated 29-4-2019, namely:-

2. This notification deemed to have come into force with effect from the 2<sup>nd</sup> day of June, 2021.

**AMENDMENT**

In the said notification, in the first paragraph,-

- (a) for the words "in whose case the liability to ", the words", who shall " shall be substituted;
- (b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words " in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first whichever is earlier, falls" shall be substituted.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*